



RECORDS RETENTION AND DISPOSITION SCHEDULE

Revenue, Department of. Tax Administration.

Agency: Tax Administration		Division:	
ITEM NO.	RECORD SERIES	TITLE/DESCRIPTION (This Retention Schedule is approved on a space-available basis)	RETENTION PERIOD
1	2007-135	NAP CREDITS, SF 49176, IDOR FORM NC-10 For an Indiana taxpayer, the Neighborhood Assistance Program (NAP) can provide an income tax credit when the taxpayer contributes to designated tax-exempt organizations engaged in programs or projects that upgrade economically disadvantaged areas. Disclosure of these records may be subject to IC 6-8.1-7-1.	TRANSFER to the RECORDS CENTER one (1) year after the filing year. DESTROY after an additional seven (7) years in the RECORDS CENTER.
2	2012-23	POWER OF ATTORNEY (POA) FORMS Power of Attorney forms may submitted by taxpayers to cover any of the following tax types: Alcoholic Beverages, Accounts Receivable, Auto Rental Excise, County Innkeepers, Corporation- All Types, Gaming and Charity, Environmental, Financial Institution, Food and Beverage, Fireworks, Hazardous Chemical, Individual - All Types, Inventory Gas, Motor Fuel, Other Tobacco Products, NON-BT-1, Sales, Tire Fee, Utility Receipt Tax, Utility Services Use Tax, and Withholding.	IMAGE according to IARA standards upon receipt. DESTROY hard copies after verification of electronic records for completeness and legibility. DELETE electronic records six (6) years after the original filing date.
3	2004-26	CORPORATE REINSTATEMENT -CERTIFICATE OF CLEARANCE FILES These records reinstate a corporation that has been administratively dissolved by the Office of the Secretary of State in accordance with IC 23-1-46-1, et seq., 2004 Edition. A typical records system would include numerous Department of Revenue State Forms used in this process. Records are filed alphabetically by the corporation name. Confidential, [IC 6-8.1-7-1, (2004 Edition)] The policy decision of the Indiana Department of Revenue states a Certificate of Clearance for Reinstatement is valid for sixty (60) days from the date issued and a taxpayer is advised of that decision on the Department of Revenue forms. An additional four (4) months is desired for the administrative need of the Indiana Department of Revenue and to allow time to respond to taxpayer inquiries on the status of the reinstatement and/or receipt by the taxpayer of the formal notice.	DESTROY six (6) months after the file is closed.
4	85-644	BUSINESS TAX APPLICATION, SF 43760, IDOR FORM BT-1 These consist of applications regarding the collection of sales, withholding, out-of-state use tax, the food and beverage tax and the county innkeeper's tax. Applications are filed by retail merchants to obtain a registered retail merchant's certificate or to be registered as a withholding agent. Pursuant to IC 6-2.5-8-5, a certificate is valid as long as the business or exempt organization is in business. Disclosure of these records may be subject to IC 6-8.1-7-1(g).	IMAGE according to IARA imaging standards after approval of the application. TRANSFER hard copies to the INDIANA ARCHIVES for EVALUATION, SAMPLING and WEEDING pursuant to archival principles, after verification of electronic images for completeness and legibility.
5	85-646	EMPLOYERS WITHHOLDING TAX RETURN FORM, SF 12415, INDIANA DEPARTMENT OF REVENUE FORM WH-1 This monthly return is used by all withholding agents in reporting the amount of wages withheld. The returns are filed by a document locator number. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention based on IC 6-8.1-5-2(b).	IMAGE according to IARA standards upon receipt. DESTROY hard copies sixty (60) days after verification of electronic records for completeness and legibility. DELETE electronic records after six (6) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

6	85-649	ANNUAL WITHHOLDING TAX RECONCILIATION RETURN, SF 962, IDOR FORM WH-3 These are the amounts as shown on withholding forms (W-2). They include copy one of the W-2. Returns are filed by a document locator number. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention based on IC 6-8.1-5-2(b).	IMAGE according to IARA standards upon receipt. DESTROY hard copies sixty (60) days after verification of electronic records for completeness and legibility. DELETE electronic records after six (6) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
7	85-651	CORRESPONDENCE This correspondence typically concerns billing, taxpayer inquiries, or a change of accounts status. It is stored in DLN (numeric) order. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention based on IC 6-8.1-5-2(b).	IMAGE according to IARA imaging standards and DESTROY hard copies after verification of electronic records for completeness and legibility. DELETE electronic records six (6) years after the filing year and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
8	80-1656	IT 6 CORPORATION QUARTERLY INCOME TAX	IMAGE according to IARA imaging standards. DESTROY hard copies after verification of images for completeness and legibility. DELETE electronic records after twenty (20) years.
9	80-1657	BANK REPORTS	TRANSFER to the RECORDS CENTER after one (1) year. DESTROY after an additional nine (9) years.
10	81-381	IT 65 PARTNERSHIP RETURN	IMAGE according to IARA standards upon receipt. DESTROY hard copies sixty (60) days after verification of electronic records for completeness and legibility. DELETE electronic records after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
11	81-382	IT 20s SMALL BUSINESS CORPORATION TAX RETURN	IMAGE according to IARA standards upon receipt. DESTROY hard copies sixty (60) days after verification of electronic records for completeness and legibility. DELETE electronic records after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
12	86-432	IT-20 NP This is the Not-for-Profit organization return.	IMAGE according to IARA standards upon receipt. DESTROY hard copies sixty (60) days after verification of electronic records for completeness and legibility. DELETE electronic records after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
13	85-142	IT-20 CORPORATION INCOME TAX RETURNS Disclosure of these records may be subject to IC 6-8.1-7-1. Retention based on 26 USC 172(b)(1)(F)(i).	IMAGE according to IARA standards upon receipt. DESTROY hard copies sixty (60) days after verification of electronic records for completeness and legibility. DELETE electronic records ten (10) years after the filing deadline.
14	2000-41	INDIANA FINANCIAL INSTITUTION FRANCHISE TAX RETURN, SF 44623, IDOR FORM FIT-20 These are the Corporation Tax Returns filed by the financial institutions. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention based on 26 USC 172(b)(1)(F)(i).	TRANSFER to the RECORDS CENTER two (2) years after the end of the calendar year in which the returns are due and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional twenty-one (21) years in the RECORDS CENTER.

15	2002-13	<p>INDIANA ANNUAL CONSOLIDATED SALES TAX INFORMATION RETURN, SF 49066, IDOR FORM RP-11</p> <p>This information return provides a breakdown of sales tax collected in each Indiana county in which a business has a site location. For example, a home office receives sales tax collected from its business sites in different counties. This information is utilized for statistical reporting to the state Office of Management and Budget and the Legislative Services Agency. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention consistent with IC 6-8.1-5-2(b).</p>	TRANSFER to the RECORDS CENTER one (1) year after the filing deadline (May 31) and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional five (5) years in the RECORDS CENTER.
16	2009-15	<p>MISCELLANEOUS SALES TAX RETURNS</p> <p>This record contains the County Food and Beverage Tax Return, County Innkeepers Tax Return, Tire Fee, Utility Services Use Tax and Motor Vehicle Rental Tax. These miscellaneous sales tax returns are batched in individual batch folders within the same tax types in each folder and are boxed together with all of the other tax types as they are processed daily in consecutive order. They are batched in numerical order. Disclosure of these records may be subject to IC 6-8.1-7-1. Retention based on IC 6-8.1-5-2(b).</p>	IMAGE according to IARA standards upon receipt. DESTROY hard copies sixty (60) days after verification of electronic records for completeness and legibility. DELETE electronic records after six (6) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
17	2018-25	<p>BT-EX</p> <p>Includes application for exemption, and any other documents submitted or generated in relation to the application. Retention based on IC 6-8.1-5-2 and -7-1.</p>	TRANSFER to the RECORDS CENTER after one (1) year. DESTROY after an additional three (3) years in the RECORDS CENTER.